

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code section 421.14, the Department of Revenue hereby amends Chapter 72, “Examination and Certification of Assessors and Deputy Assessors,” Iowa Administrative Code.

This amendment eliminates the right of persons who have taken the assessor or deputy assessor examination to review their examinations within 60 days after the date of the administration of the examination. Under the current rule, any persons who have taken the examination may, after presenting proper identification, review their examinations in the office of the Department’s Property Tax Division within 60 days after the date the examination was administered. The Legislature recently charged the Department with reviewing the assessor examination and certification process as outlined in 2017 Iowa Acts, House File 478. As part of that review process, the Department determined that allowing a review of the examination has contributed to undermining its effectiveness. The Department has decided to rescind the privilege of reviewing the examination after it has been administered and, accordingly, rescinds the subrule allowing such review.

Notice of Intended Action was published in the Iowa Administrative Bulletin as **ARC 3206C** on July 19, 2017. No public comments were received. This amendment is identical to that published under Notice.

Any person who believes that the application of the discretionary provisions of this amendment would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

The Department adopted this amendment on August 23, 2017.

After analysis and review of this rule making, the Department finds that no negative impact on jobs exists.

This amendment is intended to implement Iowa Code section 441.5.

This amendment will become effective October 18, 2017.

The following amendment is adopted.

Rescind and reserve subrule **72.2(6)**.

[Filed 8/23/17, effective 10/18/17]

[Published 9/13/17]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 9/13/17.